

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2008-14

ROBERT W. DAVIS

P.O. Box 820
Oceanside, CA 92049

Certified Public Accountant
Certificate Number 36561

Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on April 27, 2009.

It is so ORDERED March 27, 2009.


FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 DAVID E. HAUSFELD, State Bar No. 110639
Deputy Attorney General
4 110 West "A" Street, Suite 1100
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6 P.O. Box 85266
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8 Attorneys for Complainant

9 **BEFORE THE**
10 **CALIFORNIA BOARD OF ACCOUNTANCY**
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Accusation Against:

Case No. AC-2008-14

13 ROBERT W. DAVIS

14 P.O. Box 820
Oceanside, CA 92049

15 Certified Public Accountant
16 Certificate Number 36561

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

17 Respondent.
18

19 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the
20 above-entitled proceedings that the following matters are true:

21 **PARTIES**

22 1. Patti Bowers (Complainant) is the Executive Officer of the California
23 Board of Accountancy (Board). She brought this action solely in her official capacity and is
24 represented in this matter by Edmund G. Brown Jr., Attorney General of the State of California,
25 by David E. Hausfeld, Deputy Attorney General.

26 2. Respondent Robert W. Davis (Respondent) is represented in this
27 proceeding by attorney John T. Bray, whose address is 2755 Jefferson, Suite 207,
28 Carlsbad, CA 92008.

1 3. On or about December 3, 1982, the Board issued Certified Public
2 Accountant (CPA) Certificate Number 36561 to Robert W. Davis (Respondent). The Certified
3 Public Accountant Certificate expired on February 28, 2007, and has not been renewed.

4 **JURISDICTION**

5 4. Accusation No. AC-2008-14 was filed before the Board and is currently
6 pending against Respondent. The Accusation and all other statutorily required documents were
7 properly served on Respondent on September 4, 2008. Respondent timely filed his Notice of
8 Defense contesting the Accusation. A copy of Accusation No. AC-2008-14 is attached as
9 Exhibit A and incorporated herein by reference.

10 **ADVISEMENT AND WAIVERS**

11 5. Respondent has carefully read, fully discussed with counsel, and
12 understands the charges and allegations in Accusation No. AC-2008-14. Respondent has also
13 carefully read, fully discussed with counsel, and understands the effects of this Stipulated
14 Settlement and Disciplinary Order.

15 6. Respondent is fully aware of his legal rights in this matter, including the
16 right to a hearing on the charges and allegations in the Accusation; the right to confront and
17 cross-examine the witnesses against him; the right to present evidence and to testify on his own
18 behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the
19 production of documents; the right to reconsideration and court review of an adverse decision;
20 and all other rights accorded by the California Administrative Procedure Act and other applicable
21 laws.

22 7. Respondent voluntarily, knowingly, and intelligently waives and gives up
23 each and every right set forth above.

24 **CULPABILITY**

25 8. Respondent admits the truth of each and every charge and allegation in
26 Accusation No. AC-2008-14.

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9. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the Board's imposition of discipline as set forth in the Disciplinary Order below.

CONTINGENCY

10. This stipulation shall be subject to approval by the Board. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the Board regarding this stipulation and settlement, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the Board considers and acts upon it. If the Board fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the Board shall not be disqualified from further action by having considered this matter.

11. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

12. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate Number 36561, issued to Respondent Robert W. Davis, is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. **Actual Suspension.** Certified Public Accountant Certificate Number 36561 issued to Robert W. Davis is suspended for one hundred and eighty (180) days. During the period of suspension the Respondent shall engage in no activities for which certification as a

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1 Certified Public Accountant or Public Accountant is required as described in Business and
2 Professions Code, Division 3, Chapter 1, Section 5051.

3 2. **Obey All Laws.** Respondent shall obey all federal, California, other
4 states' and local laws, including those rules relating to the practice of public accountancy in
5 California.

6 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days
7 of completion of the quarter, written reports to the Board on a form obtained from the Board.
8 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,
9 and verification of actions as are required. These declarations shall contain statements relative to
10 Respondent's compliance with all the terms and conditions of probation. Respondent shall
11 immediately execute all release of information forms as may be required by the Board or its
12 representatives.

13 4. **Personal Appearances.** Respondent shall, during the period of probation,
14 appear in person at interviews/meetings as directed by the Board or its designated
15 representatives, provided such notification is accomplished in a timely manner.

16 5. **Comply With Probation.** Respondent shall fully comply with the terms
17 and conditions of the probation imposed by the Board and shall cooperate fully with
18 representatives of the California Board of Accountancy in its monitoring and investigation of the
19 Respondent's compliance with probation terms and conditions.

20 6. **Practice Investigation.** Respondent shall be subject to, and shall permit,
21 a practice investigation of the Respondent's professional practice. Such a practice investigation
22 shall be conducted by representatives of the Board, provided notification of such review is
23 accomplished in a timely manner.

24 7. **Comply With Citations.** Respondent shall comply with all final orders
25 resulting from citations issued by the California Board of Accountancy.

26 8. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
27 Respondent should leave California to reside or practice outside this state, Respondent must
28 notify the Board in writing of the dates of departure and return. Periods of non-California

1 residency or practice outside the state shall not apply to reduction of the probationary period, or
2 of any suspension. No obligation imposed herein, including requirements to file written reports,
3 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise
4 affected by such periods of out-of-state residency or practice except at the written direction of the
5 Board.

6 9. **Violation of Probation.** If Respondent violates probation in any respect,
7 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation
8 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke
9 probation is filed against Respondent during probation, the Board shall have continuing
10 jurisdiction until the matter is final, and the period of probation shall be extended until the matter
11 is final.

12 10. **Completion of Probation.** Upon successful completion of probation,
13 Respondent's license will be fully restored.

14 11. **Restricted Practice.** Respondent shall immediately cease and desist from
15 the use of the designation "CVA" on signage, letterhead, business cards or any other form of
16 advertising, unless and until Respondent has a current membership in the National Association of
17 Certified Valuation Analysts, with proof of current membership submitted to the Board.

18 12. **Ethics Course/Examination.** Respondent shall take and pass with a score
19 of 90 percent or better a Board approved ethics examination, within sixty (60) days of the date
20 the Board's decision is final.

21 If Respondent fails to pass said examination within the time period provided or
22 within two attempts, Respondent shall so notify the Board and shall cease practice until
23 Respondent takes and successfully passes said exam, has submitted proof of same to the Board,
24 and has been notified by the Board that he may resume practice.

25 Notwithstanding any other provision of this probation, failure to take and pass this
26 examination within five years of the effective date of this order constitutes a separate cause for
27 discipline of Respondent's license.

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13. **Continuing Education Courses.** With regard to the 2007 renewal, due on February 28, 2007, Respondent shall complete and provide proper documentation of 24 hours of A&A, instead of the 22 hours currently reported. In addition, Respondent shall complete and provide proper documentation of 8 hours for Fraud and 8 hours for ethics. The requirements in this paragraph shall be completed by February 28, 2010 and are in addition to continuing education requirements for relicensing in 2009 and/or 2011.

With regard to the 2005 renewal, due on February 28, 2005, Respondent shall provide proper documentation of 46 hours of continuing education or take add on courses totaling 46 hours by February 28, 2010. The requirements in this paragraph shall be in addition to continuing education requirements for relicensing in 2009 and/or 2011.

14. **Active License Status.** Respondent shall at all times maintain an active license status with the Board, including during any period of suspension. If the license is expired or inactive at the time the Board's decision becomes effective, the license must be renewed to active status within 30 days of the effective date of the decision.

15. **Notification to Clients/Suspension of Practice.** Respondent shall comply with procedures provided by the California Board of Accountancy or its designee regarding notification to, and management of, clients, during the period of suspension as provided for in paragraph 1 of this Disciplinary Order.

16. **Cost Reimbursement.** Respondent shall reimburse the Board \$10,870.95 for its investigation and prosecution costs. This reimbursement will be made in eight equal quarterly payments coinciding with the quarterly reports Respondent will file with the Board pursuant to paragraph number 3 of this Disciplinary Order.

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, John T. Bray. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement

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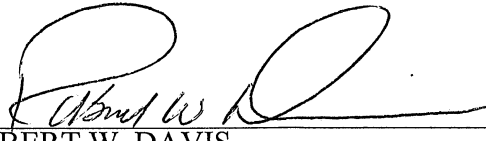
1 and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the
2 Decision and Order of the California Board of Accountancy.

3 DATED: 2-12-2009.

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ROBERT W. DAVIS
Respondent

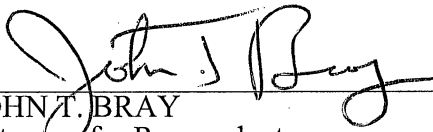
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8 I have read and fully discussed with Respondent Robert W. Davis the terms and
9 conditions and other matters contained in the above Stipulated Settlement and Disciplinary
10 Order. I approve its form and content.

11 DATED: 2/12/09.

12

13


JOHN T. BRAY
Attorney for Respondent

14

ENDORSEMENT

15

16 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
17 submitted for consideration by the California Board of Accountancy of the Department of
18 Consumer Affairs.

19

DATED: 2/19/09

20

EDMUND G. BROWN JR., Attorney General
of the State of California

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22

LINDA K. SCHNEIDER
Supervising Deputy Attorney General

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DAVID E. HAUSFELD
Deputy Attorney General
Attorneys for Complainant

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DOJ Matter ID: SD2008800395
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Exhibit A

Accusation No. AC-2008-14

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 DAVID E. HAUSFELD, State Bar No. 110639
Deputy Attorney General
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5 P.O. Box 85266
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7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

9 **BEFORE THE**
10 **CALIFORNIA BOARD OF ACCOUNTANCY**
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Accusation Against:

Case No. AC-2008-14

13 ROBERT W. DAVIS

A C C U S A T I O N

14 P.O. Box 820
Oceanside, CA 92049

15 Certified Public Accountant
16 Certificate Number 36561

17 Respondent.

18
19 Complainant alleges:

20 **PARTIES**

21 1. Daniel Rich (Complainant) brings this Accusation solely in his official
22 capacity as the Acting Executive Officer of the California Board of Accountancy, Department of
23 Consumer Affairs.

24 2. On or about December 3, 1982, the California Board of Accountancy
25 issued Certified Public Accountant (CPA) Certificate Number 36561 to Robert W. Davis
26 (Respondent).

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1 The CPA Certificate was expired and was not valid during the period March 1,
2 1989¹ through January 15, 1990, due to Respondent's failure to pay the renewal fee and submit
3 a declaration of compliance with continuing education requirements.

4 Effective January 16, 1990, the Certificate was renewed through February 28,
5 1991, upon receipt of the renewal fee and declaration of compliance with continuing education
6 requirements ("active").

7 The CPA Certificate was expired and was not valid during the period March 1,
8 1991 through March 22, 1991, due to Respondent's failure to pay the renewal fee and submit a
9 declaration of compliance with continuing education requirements.

10 Effective March 23, 1991, the Certificate was renewed through February 28,
11 1993, upon receipt of the renewal fee and declaration of compliance with continuing education
12 requirements ("active").

13 The CPA Certificate was expired and was not valid during the period March 1,
14 1993 through March 26, 1993, due to Respondent's failure to pay the renewal fee and submit a
15 declaration of compliance with continuing education requirements.

16 Effective March 27, 1993, the Certificate was renewed through February 28,
17 1995, upon receipt of the renewal fee and declaration of compliance with continuing education
18 requirements ("active").

19 The CPA Certificate was expired and was not valid during the period March 1,
20 1995 through March 24, 1995, due to Respondent's failure to pay the renewal fee and submit a
21 declaration of compliance with continuing education requirements.

22 Effective March 25, 1995, the Certificate was renewed through February 28,
23 1997, upon receipt of the renewal fee and declaration of compliance with continuing education
24 requirements ("active").

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26
27 1. The Board's records were transferred to the Department of Consumer Affairs'
28 centralized computer system in March 1989, and, as a result, the underlying documentation
related to the license history is unavailable prior to that date.

1 The CPA Certificate was expired and was not valid during the period March 1,
2 1997 through April 5, 1998, due to Respondent's failure to pay the renewal fee and submit a
3 declaration of compliance with continuing education requirements.

4 Effective April 6, 1998, the Certificate was renewed through February 28, 1999,
5 upon receipt of the renewal fee and declaration of compliance with continuing education
6 requirements ("active").

7 The CPA Certificate was expired and was not valid during the period March 1,
8 1999 through April 22, 1999, due to Respondent's failure to pay the renewal fee and submit a
9 declaration of compliance with continuing education requirements.

10 Effective April 23, 1999, the Certificate was renewed through February 28, 2001,
11 upon receipt of the renewal fee and declaration of compliance with continuing education
12 requirements ("active").

13 The CPA Certificate was expired and was not valid during the period March 1,
14 2001 through August 29, 2002, due to Respondent's failure to pay the renewal fee and submit a
15 declaration of compliance with continuing education requirements.

16 Effective August 30, 2002, the Certificate was renewed through February 28,
17 2003, upon receipt of the renewal fee and declaration of compliance with continuing education
18 requirements ("active").

19 The CPA Certificate was expired and was not valid during the period March 1,
20 2003 through June 9, 2003, due to Respondent's failure to pay the renewal fee and submit a
21 declaration of compliance with continuing education requirements.

22 Effective June 10, 2003, the Certificate was renewed through February 28, 2005,
23 upon receipt of the renewal fee and declaration of compliance with continuing education
24 requirements ("active").

25 The CPA Certificate was expired and was not valid during the period March 1,
26 2005 through June 16, 2005, due to Respondent's failure to pay the renewal fee and submit a
27 declaration of compliance with continuing education requirements.

28 ///

1 Effective June 17, 2005, the Certificate was renewed through February 28, 2007,
2 upon receipt of the renewal fee and declaration of compliance with continuing education
3 requirements ("active").

4 The CPA Certificate expired on March 1, 2007, and is currently in a "delinquent"
5 status.

6 JURISDICTION

7 3. This Accusation is brought before the California Board of Accountancy
8 (Board), Department of Consumer Affairs, under the authority of the following laws. All section
9 references are to the Business and Professions Code (Code) unless otherwise indicated.

10 4. Section 118, subdivision (b), of the Code provides that the expiration of a
11 license shall not deprive the Board of jurisdiction to proceed with a disciplinary action during the
12 period within which the license may be renewed, restored, reissued or reinstated.

13 5. Section 5100 states, in part :

14 "After notice and hearing the board may revoke, suspend, or refuse to renew any
15 permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5
16 (commencing with Section 5080), or may censure the holder of that permit or certificate for
17 unprofessional conduct that includes, but is not limited to, one or any combination of the
18 following causes:

19 "...

20 "(b) A violation of Section 478, 498, or 499 dealing with false statements or
21 omissions in the application for a license, in obtaining a certificate as a certified public
22 accountant, in obtaining registration under this chapter, or in obtaining a permit to practice
23 public accountancy under this chapter.

24 "...

25 "(g) Willful violation of this chapter or any rule or regulation promulgated by the
26 board under the authority granted under this chapter.

27 "...

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1 all reasonable costs of investigation and prosecution of the case, including, but not limited to,
2 attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

3 REGULATIONS

4 11. California Code of Regulations, Title 16 (CCR), section 52, states in part:

5 "(a) A licensee shall respond to any inquiry by the Board or its appointed
6 representatives within 30 days. The response shall include making available all files, working
7 papers and other documents requested.

8 " . . . "

9 12. CCR section 63 states:

10 "A licensee shall not advertise or use other forms of solicitation in any
11 manner which is false, fraudulent, misleading, or in violation of Section 17500 of the Business
12 and Professions Code."

13 13. CCR section 89 states in part:

14 "(a) Upon renewal, a licensee who is required, pursuant to Section 87, to
15 obtain continuing education must provide a written statement, signed under penalty of perjury,
16 certifying that the requisite number of continuing education hours has been obtained. The
17 licensee shall disclose the following information concerning courses or programs claimed as
18 qualifying continuing education:

19 "(1) Course title or description

20 "(2) Date of completion

21 "(3) Name of school, firm or organization providing the course or program

22 "(4) Method of study, i.e., whether course or program is self-study, live
23 presentation or Group Internet-Based Program (Webcast)

24 "(5) Number of hours earned.

25 " . . .

26
27 "(c) If continuing education credit for attending a continuing education course is
28 claimed, the licensee shall obtain and retain for four years after renewal a certificate of

1 completion or its equivalent disclosing the following information:

2 "(1) Name of licensee in attendance

3 "(2) School, firm or organization conducting course

4 "(3) Location of course attended

5 "(4) Title of course or description of content

6 "(5) Dates of attendance except when the licensee attended a course for academic
7 credit given by a college, university, or other institution of higher learning accredited by an
8 association recognized by the Secretary of the United States Department of Education, in which
9 case the applicant may provide evidence of a grade of pass or "credit" to satisfy this requirement.

10 "(6) Number of hours of actual attendance except when the licensee attended a
11 course for academic credit given by a college, university, or other institution of higher learning
12 accredited by an association recognized by the Secretary of the United States Department of
13 Education, in which case the applicant may provide evidence of a grade of pass or "credit" to
14 satisfy this requirement.

15 "(d) If continuing education credit is claimed for completing a self-study course,
16 the licensee shall obtain and retain for four years after renewal a certificate of completion or its
17 equivalent disclosing the following information:

18 "(1) Name of licensee taking the course

19 "(2) School, firm, or organization providing the course

20 "(3) Title of course or description of contents

21 "(4) Date of completion

22 "(5) Number of hours of continued education credit granted for completing the
23 course.

24 "(e) If credit as an instructor, discussion leader, or speaker is claimed, the licensee
25 shall retain for four years after renewal the following information:

26 "(1) School, firm or organization providing course

27 "(2) Location of course presented
28

"(3) Title of the course or description of content

"(4) Course outline

"(5) Dates and evidence of presentation

"(6) Number of hours of actual preparation time and presentation time.

” . . .

"(k) A licensee's willful making of any false or misleading statement, in writing, regarding his or her continuing education shall constitute cause for disciplinary action pursuant to section 5100(g) of the Accountancy Act."

FACTS

14. On March 13, 2007, the Board sent a letter to Respondent, by certified delivery with a return receipt, regarding his 2005 license renewal and his delinquent 2007 license renewal. The Respondent was informed that his license had expired on March 1, 2007 and he was asked to provide certificates of completion for the continuing education reported in 2005 and for any continuing education completed for his 2007 renewal. Respondent failed to respond. On July 10, 2007, in a follow up letter to their letter of March 13, 2007, the Board again requested a written response from Respondent informing him of the requirement that he respond within 30 days as required under 16 CCR 52(a). No response from the Respondent has ever been received.

15. Respondent verified on his 2005 renewal that he had attended 80 hours of continuing education. The Board investigated this issue and determined that two of the providers of the courses could not verify that Respondent, in fact, completed 46 of those 80 hours.

16. Since the expiration of the CPA Certificate on March 1, 2007, Respondent has continued to act in the capacity of a certified public accountant, maintained an office for the practice of public accountancy and offered to provide professional accountancy services. The services offered included income tax return preparation, tax planning, financial planning, and audits, reviews and compilations.

1 17. Since the expiration of the CPA Certificate on March 1, 2007, Respondent
2 has continued to hold himself out as a "CVA". The use of the CVA designation signifies
3 membership in the National Association of Certified Valuation Analysts. The Respondent's
4 membership in that association was canceled in 2004 due to non payment of membership fees.

5 **FIRST CAUSE FOR DISCIPLINE**

6 **(Practice Without Permit)**

7 18. Respondent is subject to disciplinary action under Code section 5100 (g)
8 in conjunction with section 5050 (a), in that Respondent engaged in the practice of public
9 accountancy, and maintained an office for the practice of public accountancy as defined in Code
10 section 5051 (a) and (b), subsequent to the expiration of his CPA Certificate on March 1, 2007.

11 **SECOND CAUSE FOR DISCIPLINE**

12 **(False Statements in Obtaining a Permit)**

13 19. Respondent is subject to disciplinary action under Code section 5100 (b),
14 in that Respondent verified on his 2005 renewal application that he had completed 80 hours of
15 continuing education. The providers of 46 of those 80 hours could not confirm by their records
16 that respondent had completed the 46 hours as reported.

17 **THIRD CAUSE FOR DISCIPLINE**

18 **(Control and Reporting)**

19 20. Respondent is subject to disciplinary action under Code section 5100 (g),
20 due to violations of 16 CCR 89, by reason of his failure to produce copies of certificates of
21 completion for continuing education reported for his 2005 license renewal.

22 **FOURTH CAUSE FOR DISCIPLINE**

23 **(False and Misleading Advertising)**

24 21. Respondent is subject to disciplinary action under Code section 5100 (g),
25 on the grounds of unprofessional conduct for failing to comply with 16 CCR 63. Respondent has
26 acted in the capacity of a certified public accountant, maintained an office for the practice of
27 public accountancy and offered to provide professional accountancy services, while not licensed
28 to do so, following the expiration of his license on March 1, 2007. The services offered included

1 income tax return preparation, tax planning, financial planning, and audits, reviews and
2 compilations.

3 In addition, Respondent has continued to hold himself out as a "CVA", when in
4 fact his membership has been canceled since 2004.

5 **FIFTH CAUSE FOR DISCIPLINE**

6 **(Failure to Respond to Board Inquiry)**

7 22. Respondent is subject to disciplinary action under Code section 5100 (g),
8 due to willful violations of 16 CCR 52 (a), by reason of his failure to respond to written
9 inquiries from the Board on March 13, 2007 and July 10, 2007.

10 **SIXTH CAUSE FOR DISCIPLINE**

11 **(Willful Violation)**

12 23. Respondent is subject to disciplinary action under Code section 5100 (g),
13 in that, as described in Paragraphs 1 through 22 inclusive, he willfully violated the Accountancy
14 Act and Accountancy Regulations.

15 **PRAYER**

16 WHEREFORE, Complainant requests that a hearing be held on the matters herein
17 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

18 1. Revoking or suspending or otherwise imposing discipline upon Certified
19 Public Accountant Certificate Number 36561, issued to Robert W. Davis.

20 2. Awarding the Board costs as provided by statute; and,

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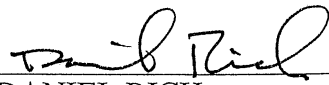
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3. Taking such other and further action as may be required.

DATED: August 22, 2006



DANIEL RICH
Acting Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

SD2008800395

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